

Inspector General

United States
Department of Defense



Projects to Replace Pumping Station and Repair
Landscape at Ellsworth Air Force Base,
South Dakota Generally Complied with
the American Recovery and
Reinvestment Act

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Acronyms and Abbreviations

AFB	Air Force Base
FAR	Federal Acquisition Regulation
FBO	Federal Business Opportunities
FPDS	Federal Procurement Data System – Next Generation
MACC	Multiple Award Construction Contract
MATOC	Multiple Award Task Order Contract
OMB	Office of Management and Budget
QMAD	Quantitative Methods and Analysis Division
TAFS	Treasury Account Fund Symbol
USACE	United States Army Corps of Engineers



INSPECTOR GENERAL
DEPARTMENT OF DEFENSE
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December 22, 2010

MEMORANDUM FOR ASSISTANT SECRETARY OF THE AIR FORCE
(FINANCIAL MANAGEMENT AND COMPTROLLER)
COMMANDING GENERAL, U.S. ARMY CORPS OF
ENGINEERS

SUBJECT: Projects to Replace Pumping Station and Repair Landscape at Ellsworth Air Force Base, South Dakota Generally Complied with the American Recovery and Reinvestment Act (Report No. D-2011-029)

We are providing this report for your information and use. We performed this audit in response to the requirements of Public Law 111-5, "American Recovery and Reinvestment Act of 2009" (Recovery Act), February 17, 2009. We determined the Pumping Station and Landscape projects addressed valid requirements and generally complied with Recovery Act requirements. We considered management comments on a discussion draft of this report in preparing the final report. No additional comments are required.

We appreciate the courtesies extended to the staff. Please direct questions to Mr. Michael Joseph at (757) 872-4698.

A handwritten signature in cursive script, reading "Alice F. Carey", is positioned above the printed name and title.

Alice F. Carey
Assistant Inspector General
Readiness, Operations, and Support



Results in Brief: Projects to Replace Pumping Station and Repair Landscape at Ellsworth Air Force Base, South Dakota Generally Complied with the American Recovery and Reinvestment Act

What We Did

Our overall objective was to evaluate DoD's implementation of Public Law 111-5, "American Recovery and Reinvestment Act of 2009," February 17, 2009, (Recovery Act). Specifically, we reviewed the planning, funding, execution, and tracking and reporting of Recovery Act Project 1527, "Replace Capehart Pumping Station," (Pumping Station Project) and Project 1528, "Repair Backyard Landscape in Rushmore Heights," (Landscape Project) at Ellsworth Air Force Base (AFB) to determine whether efforts of the United States Army Corps of Engineers (USACE) and Ellsworth AFB activities complied with Recovery Act requirements and subsequent related guidance.

What We Found

We determined that the Pumping Station Project and the Landscape Project addressed valid requirements. The 28th Civil Engineer Squadron, the 28th Comptroller Squadron, and the 28th Contracting Squadron at Ellsworth AFB and the USACE Omaha District generally planned and executed the projects as required by the Recovery Act. Also, USACE Headquarters and the Air Combat Command distributed Recovery Act funds to support the projects in a timely manner, and the contractor reported information required by the Recovery Act.

Although the projects were valid requirements, the underlying assumptions and analysis used to develop the project cost estimates were not documented. However, we believe the risk associated with the lack of supporting documentation was mitigated because the task orders for both projects were awarded competitively on a firm-fixed-price basis.

The task order for the Pumping Station Project improperly contained multiple Buy America Federal Acquisition Regulation (FAR) clauses. During the audit, USACE Omaha District personnel issued a modification to remove the unnecessary clause from the task order. The Request for Proposal for the Landscape Project also improperly contained multiple Buy America FAR clauses. However, we made no recommendation to modify the task order because the project is complete and no foreign materials were bought for use in the project.

We found the contractor for the Landscape Project was using the wrong Treasury Account Fund Symbol when reporting to the Recovery.gov Web site. We notified 28th Comptroller Squadron personnel, who contacted the contractor to make the correction. Our subsequent review of the Web site verified the contractor made the correction.

What We Recommend

This report contains no recommendations.

Management Comments

In preparing this report, we considered comments on a discussion draft report from Ellsworth AFB personnel. Personnel from USACE had no comments on the discussion draft report.

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Introduction

Objective

Our overall objective was to evaluate DoD's implementation of Public Law 111-5, "American Recovery and Reinvestment Act of 2009," February 17, 2009 (Recovery Act). Specifically, we reviewed the planning, funding, execution, and tracking and reporting phases of Recovery Act Project 1527, "Replace Capehart Pumping Station," (Pumping Station Project) and Project 1528, "Repair Backyard Landscape in Rushmore Heights," (Landscape Project) at Ellsworth Air Force Base (AFB), South Dakota. We determined whether the efforts of the 28th Civil Engineer Squadron, 28th Comptroller Squadron, 28th Contracting Squadron, the United States Army Corps of Engineers (USACE) Omaha District, and the project contractors complied with Recovery Act requirements, Office of Management and Budget (OMB) Memorandum M-09-10, "Initial Implementing Guidance for the American Recovery and Reinvestment Act of 2009," February 18, 2009, and subsequent related guidance.

Recovery Act and OMB guidance require projects to be monitored and reviewed. We grouped these requirements into the following four phases: (1) planning, (2) funding, (3) execution, and (4) tracking and reporting. See the appendix for a discussion of our scope and methodology.

Background

In passing the Recovery Act, Congress provided supplemental appropriations to preserve and create jobs; promote economic recovery; assist those most impacted by the recession; provide investments to increase economic efficiency by spurring technological advances in science and health; and invest in transportation, environmental protection, and other infrastructure. The Recovery Act also established unprecedented efforts to ensure the responsible distribution of funds for its purposes and to provide transparency and accountability of expenditures by informing the public of how, when, and where tax dollars were being spent. Further, the Recovery Act states that the President and heads of the Federal departments and agencies were to expend these funds as quickly as possible, consistent with prudent management.

DoD received approximately \$7.16 billion¹ in Recovery Act funds to be used for projects that support the Act's purposes. In March 2009, DoD released expenditure plans for the Recovery Act, which listed DoD projects that will receive Recovery Act funds. DoD received approximately \$4.26 billion in Recovery Act funds for Facilities Sustainment, Restoration, and Modernization projects that support the Recovery Act's purposes. Of this amount, the Air Force was allocated about \$16.5 million of Recovery Act funds for Family Housing Operation and Maintenance and allocated approximately \$500,000 of

¹ DoD originally received \$7.42 billion; however, Public Law 111-226, Title III, "Rescissions," rescinded \$260.5 million on August 10, 2010. The \$7.16 billion does not include \$4.6 billion for the U.S. Army Corps of Engineers for Recovery Act civil works projects.

this amount to the Pumping Station Project and \$125,000 to the Landscape Project. USACE Omaha District, who provided contracting services for the Pumping Station Project, awarded a task order under a competitive, multiple award task order contract (MATOC) for \$619,409; and the 28th Contracting Squadron at Ellsworth AFB, who provided contracting services for the Landscape Project, awarded a task order under a multiple award construction contract (MACC) for \$87,903.

Ellsworth AFB is home for the 28th Bomb Wing and has approximately 7,700 active-duty personnel and dependents assigned to the base. The base has approximately 1,900 family housing units available to provide housing to active-duty personnel and their families. The Pumping Station Project will upgrade the pumping station to meet the flow rate requirements for 183 housing units and move the pumping station out of a flood zone. The Landscape Project will repair the backyards of 75 family housing units.

Review of Internal Controls

DoD Instruction 5010.40, “Managers’ Internal Control Program (MICP) Procedures,” July 29, 2010, requires DoD organizations to implement a comprehensive system of internal controls that provides reasonable assurance programs are operating as intended and to evaluate the effectiveness of the controls. We identified an internal control weakness in the administration of the Pumping Station and Landscape projects as defined by DoD Instruction 5010.40. Specifically, the 28th Civil Engineer Squadron did not provide adequate supporting documentation for the projects’ cost estimates; however, competition mitigated the weakness, and no recommendation is required. Also, USACE Omaha District and the 28th Contracting Squadron, Ellsworth AFB, incorporated Federal Acquisition Regulation (FAR) clauses inappropriate to contracting actions for the Recovery Act. In addition, the contractor for the Landscape Project incorrectly reported some accounting information. We discuss these issues in detail in the Audit Results sections of this report. Because management completed the necessary corrective actions during the audit, we made no recommendations in this report. We will provide a copy of the report to the senior officials responsible for internal controls.

Audit Results. Pumping Station Project

The Pumping Station Project was a valid requirement, but personnel at the 28th Civil Engineer Squadron did not adequately support the project's cost estimate by documenting the estimate's underlying assumptions and analysis. However, USACE Omaha District personnel mitigated the risk of the unsupported cost estimate by opening the contract process to competition, which can establish price reasonableness. We also found that USACE Headquarters personnel distributed Recovery Act funds in a timely manner, contracting personnel ensured contracting actions for the Pumping Station Project generally met Recovery Act requirements, and the contractor reported information as required by the Recovery Act.

Planning: Project Needed But Cost Estimate Not Adequately Supported

The 28th Civil Engineer Squadron personnel appropriately documented the requirement for the Pumping Station Project. According to project planning documents, the new Capehart Pumping Station will replace an existing sewer pump lift station. The planning documents stated that the existing pumping station is at least 50 years old and has reached the end of its useful life. In addition, the planning documents explained that during heavy rains, the pumping station is submerged by flood waters, and because the pumps and wet well are not sized according to current Uniform Facilities Code standards, they do not effectively handle the flow rate from 183 housing units. The planning documents also stated the potential for environmental impact; if the pumping station were to flood again and could not meet peak demands, the sewers could then back up into homes or overflow manholes. The Air Combat Command Sustain Team validated this project in October 2007. We agree that the replacement of Capehart Pumping Station will satisfy a justified need to provide adequate sewage service to base housing.

The planning documents also stated the potential for environmental impact; if the pumping station were to flood again and could not meet peak demands, the sewers could then back up into homes or overflow manholes.

We were unable to determine if the project's cost estimate was reasonable because the 28th Civil Engineer Squadron personnel did not document—and could not explain—the assumptions and analysis used to develop the estimate. They completed the original work request to replace the Capehart Pumping Station on October 25, 2007, with a cost estimate of \$500,000. The 28th Civil Engineer Squadron completed a DD Form 1391, "Military Construction Project Data," in February 2009, estimating the cost of the project at about \$500,000. A subsequent, independent government estimate completed by USACE Omaha District personnel put the project cost at \$751,409, and personnel awarded the task order for the project on July 30, 2009, for about \$619,000. According to FAR 15.305-1, "Proposal Evaluation," competition normally establishes price reasonableness, and when contracting is conducted on a firm-fixed-price basis, comparison of the proposed prices will usually satisfy the requirement to perform a price

analysis. The solicitation to replace the Capehart Pumping Station was open to contractors under the existing MATOC, and two contractors submitted firm-fixed-price proposals. Because USACE Omaha District personnel opened the contract award process to competition, we believe they mitigated the risk associated with a lack of supporting documentation for the cost estimate.

Funding: USACE Headquarters Distributed Recovery Act Funds Timely

USACE Headquarters distributed Recovery Act funds to USACE Omaha District in a timely manner, and the funding documents properly included a Recovery Act designation. Funding documents showed that USACE, Headquarters, transferred Recovery Act funds in the amount of \$500,000 to USACE Omaha District on May 12, 2009, and an additional \$193,000 of Recovery Act funds on July 21, 2009. The funds covered the cost of the task order (about \$619,000); USACE contingency (about \$31,000); and USACE supervision, inspection, and overhead fees (about \$43,000). In accordance with May 2009 guidance from the Office of the Under Secretary of Defense (Comptroller), USACE had management discretion to use bid savings from other Recovery Act projects to offset the cost growth in this project.

Execution: Initial Project Execution Adequate

USACE Omaha District personnel adequately performed the initial execution of the project. We determined that they competitively solicited the Request for Proposal and awarded the resulting task order with full transparency. Although the task order initially contained an improper FAR clause, USACE Omaha District personnel modified it to include only required FAR clauses and provisions for Recovery Act contract actions.

USACE Omaha District personnel competitively awarded the task order at a firm-fixed-price of approximately \$619,000 in July 2009, one month later than the milestone included in DoD's Recovery Act expenditure plan. The pre-solicitation posted by USACE Omaha District on the Federal Business Opportunities (FBO) Web site clearly stated that the notice was being provided for information purposes only and that the opportunity for this contract was available only to contractors under a MATOC. USACE Omaha District personnel evaluated the offers for best value and selected Fourfront Kurtz Joint Venture. In addition, project files included documentation that Fourfront Kurtz Joint Venture is registered on the Central Contractor Registration Web page, and the Excluded Parties List System did not show Fourfront Kurtz Joint Venture as a debarred or suspended contractor.

USACE Omaha District personnel properly recorded contract actions to facilitate full transparency to the public. OMB Memorandum M-09-15, "Updated Implementing Guidance for the American Recovery and Reinvestment Act of 2009," April 3, 2009, describes the requirements for reporting Recovery Act-funded actions in the Federal Procurement Data System – Next Generation (FPDS) and publicizing actions on the FBO Web site. USACE Omaha District personnel properly reported the task order award in the FPDS and announced the solicitation and award on the FBO Web site.

USACE Omaha District personnel incorporated all of the FAR clauses and provisions required by Recovery Act implementation guidance, including those for whistleblower protection reporting, the Davis-Bacon Act, and the Buy American Act. However, the task order improperly contained both FAR 52.225-22, “Notice of Required Use of American Iron, Steel, and Other Manufactured Goods-Buy American Act-Construction Materials,” and FAR 52.225-22 Alternate I, “Notice of Required Use of American Iron, Steel, and Other Manufactured Goods-Buy American Act-Construction Materials-Alternate I.” We notified USACE Omaha District personnel, and they modified the task order to remove FAR 52.225-22 Alternate I.

Tracking and Reporting: Contractor Reported Required Information

The contractor, FourFront Kurtz Joint Venture, reported the recipient information required by the Recovery Act. The contractor reported the project description, jobs created, project status, and funds invoiced to www.federalreporting.gov as required by FAR 52.204-11. This information is available for public viewing at www.recovery.gov.

Conclusion: Project Implementation Generally Complied with Recovery Act

The Pumping Station Project generally complied with guidance implementing the Recovery Act. We concluded the Pumping Station Project was a valid requirement. Although 28th Civil Engineer Squadron personnel did not provide adequate documentation to support the cost estimate, USACE Omaha District personnel opened the contract award process to competition, thereby establishing price reasonableness. The 28th Civil Engineer Squadron and USACE Omaha District funded and initially executed the project in accordance with requirements of the Recovery Act. In addition, the contractor for the project, FourFront Kurtz Joint Venture, properly reported information required by the Recovery Act for the project on the Recovery.gov Web site.

Audit Results. Landscape Project

The Landscape Project was a valid requirement, but personnel at the 28th Civil Engineer Squadron did not adequately support the project's cost estimate by documenting the estimate's underlying assumptions and analysis. However, 28th Contracting Squadron personnel mitigated the risk of the unsupported cost estimate by competitively awarding the task order. We also found that Air Combat Command personnel distributed Recovery Act funds in a timely manner, the 28th Contracting Squadron personnel ensured contracting actions generally met Recovery Act requirements, and the contractor reported information as required by the Recovery Act.

Planning: Project Needed But Cost Estimate Not Adequately Supported

Personnel at the 28th Civil Engineer Squadron appropriately documented the requirement for the Landscape Project. On November 27, 2007, they prepared the work request to repair the backyard landscape in Rushmore Heights, with an estimated cost of \$125,000. According to project planning documents, the repair of backyard landscape at Rushmore Heights will remove existing landscape materials (edging, bark, mulch, brush, and prickly bushes) from 75 housing units and install sod where the landscaping has been removed. The planning documents also stated that the existing landscape materials were difficult for the occupants and the maintenance contractor to maintain. This condition increased the costs of unit turnover. We determined that the repair of backyard landscape in Rushmore Heights will satisfy a valid need to provide quality of life for housing occupants.

We were unable to determine whether the project cost estimate of \$125,000 was reasonable because personnel from the 28th Civil Engineer Squadron did not document—and could not explain—assumptions and analysis used to develop the estimate. According to FAR 15.305-1, “Proposal Evaluation,” competition normally establishes price reasonableness, and when contracting is conducted on a firm-fixed-price basis, comparison of the proposed prices will usually satisfy the requirement to perform a price analysis. The solicitation to repair the backyard landscape in Rushmore Heights was open to existing MACC contractors and resulted in the submission of three firm-fixed-price proposals. Because multiple firm-fixed-price proposals were submitted, we believe the risk associated with the lack of supporting documentation for the cost estimate was mitigated.

Funding: Air Combat Command Distributed Recovery Act Funds Timely

The Air Combat Command distributed Recovery Act funds to 28th Comptroller Squadron in a timely manner, and the funding documents properly included a Recovery Act designation. Funding documents showed that Air Combat Command transferred Recovery Act funds in the amount of \$94,100 to 28th Comptroller Squadron on May 28, 2009. On June 5, 2009, Air Combat Command withdrew \$6,100 of

overpayment. The 28th Contracting Squadron awarded the task order on June 9, 2009, for about \$88,000, resulting in about \$37,000 in bid savings (\$125,000-\$88,000). The Air Combat Command initially retained the bid savings for use on other approved Recovery Act projects within its purview. However, the funds were not needed, and Air Combat Command returned them on September 22, 2010, to the Assistant Secretary of the Air Force (Financial Management and Comptroller).

Execution: Project Execution Adequate

Personnel at the 28th Contracting Squadron adequately performed the execution of the project. We determined that they competitively solicited the Request for Proposal and awarded the resulting task order with full transparency. Although the task order improperly included all FAR Recovery Act Buy American clauses, we are not recommending the task order be modified because the project is complete and no foreign materials were bought for use in the project.

The 28th Contracting Squadron personnel awarded this task order competitively among existing MACC contractors. They awarded the task order at a firm-fixed-price of approximately \$88,000 in June 2009, the milestone for timeliness established by DoD's Recovery Act expenditure plan. The pre-solicitation posted by 28th Contracting Squadron on the FBO Web site clearly stated that the notice was being provided for information purposes only and that the opportunity for this contract was available only to contractors under a MACC. The 28th Contracting Squadron evaluated the offers for the lowest priced, technically acceptable proposal and selected Mountain Movers Ainsworth-Benning LLC. In addition, project files included documentation that the Excluded Parties List System did not show Mountain Movers Ainsworth-Benning LLC as a debarred or suspended contractor, and we verified that Mountain Movers Ainsworth-Benning LLC is registered on the Central Contractor Registration Web page.

In addition, the 28th Contracting Squadron personnel properly recorded contract actions to facilitate full transparency to the public. OMB Memorandum M-09-15, "Updated Implementing Guidance for the American Recovery and Reinvestment Act of 2009," April 3, 2009, describes the requirements for reporting Recovery Act-funded actions in the FPDS and publicizing actions on FBO. The 28th Contracting Squadron personnel properly reported the task order award in the FPDS and announced the solicitation and award on the FBO Web site.

The 28th Contracting Squadron personnel incorporated the FAR clauses and provisions required by Recovery Act implementation guidance, including those for whistleblower protection reporting, the Davis-Bacon Act, and the Buy American Act. However, the 28th Contracting Squadron personnel improperly included all the Recovery Act Buy American FAR clauses and provisions in the Request for Proposal instead of choosing only the appropriate clauses and provisions for the project. We are not recommending the project task order be modified because the project is complete and no foreign materials were bought for use in the project.

Tracking and Reporting: Contractor Reported Required Information But Cited Incorrect TAFS

The contractor, Mountain Movers Ainsworth-Benning LLC, reported to the Recovery.gov Web site as required by FAR 52.204-11 “American Recovery and Reinvestment Act-Reporting Requirements.” However, Mountain Movers Ainsworth-Benning LLC incorrectly reported the Treasury Account Fund Symbol (TAFS) code as 57 3400, “Operation and Maintenance, Air Force.” The correct TAFS code to use for reporting to the Recovery.gov Web site is 57 0748, “Family Housing Operation and Maintenance – Recovery Act, Air Force.” Without the correct TAFS code, DoD lacks reasonable assurance that the use of Recovery Act funds was clear and transparent to the public. We notified 28th Comptroller Squadron personnel, who contacted the contractor to make the correction. We subsequently reviewed the Web site to ensure the contractor made the correction.

Conclusion: Project Implementation Generally Complied with Recovery Act

The Landscape Project generally complied with guidance for implementing the Recovery Act. We concluded the Landscape Project was a valid requirement, but that personnel at the 28th Civil Engineer Squadron did not adequately support estimates. However, competitively awarding the task order on a firm-fixed-price basis offset the risk of unsupported estimates by establishing price reasonableness. Air Combat Command distributed Recovery Act funds to the 28th Comptroller Squadron in a timely manner, and the funding documents properly included a Recovery Act designation. The 28th Civil Engineer Squadron and 28th Contracting Squadron personnel ensured the project was executed in accordance with requirements of the Recovery Act, except for the inclusion of all Recovery Act Buy American FAR clauses. However, we are not making a recommendation on the Recovery Act Buy American FAR clauses issue because the project is complete and no foreign materials were bought for use in the project. The contractor, Mountain Movers Ainsworth-Benning LLC, corrected the TAFS code error used for reporting to the Recovery.gov Web site and reported all other information required by the Recovery Act.

However, competitively awarding the task order on a firm-fixed-price basis offset the risk of unsupported estimates by establishing price reasonableness.

Appendix. Scope and Methodology

We conducted this audit from September 2009 through August 2010 in accordance with generally accepted government auditing standards. Generally accepted government auditing standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our conclusions based on our audit objectives.

The overall objective was to evaluate DoD's implementation of plans for the Recovery Act. To accomplish our objective, we audited the planning, funding, execution, and tracking and reporting of the Pumping Station and Landscape Projects at Ellsworth AFB, South Dakota, valued at \$500,000 and \$125,000, respectively. Specifically we determined whether:

- the selected projects were adequately planned to ensure the appropriate use of Recovery Act funds (Planning);
- funds were awarded and distributed in a prompt, fair, and reasonable manner (Funding);
- contracts awarded were transparent, competed, and contained FAR clauses required by the Recovery Act (Project Execution); and
- recipients' use of funds was transparent to the public; and the benefits of the funds were clearly, accurately, and timely reported (Reporting).

We interviewed personnel from Ellsworth AFB, specifically from the 28th Civil Engineer Squadron, the 28th Comptroller Squadron, and the 28th Contracting Squadron. We also interviewed personnel from USACE Omaha District. We reviewed documentation including the official contract files, DD Forms 1391 and associated support, cost estimates, funding authorization documents, statements of work, task orders, MATOC, and MACC. We also made observations of the two projects during a visit to Ellsworth Air Force Base. We reviewed the FBO and FPDS Web sites for pre-solicitation, modifications, and award postings. We also reviewed the Central Contractor Registration and the Excluded Parties List System Web sites for information on the contractors. We reviewed Federal, DoD, Air Force, and Ellsworth AFB guidance. Although we determined whether the contractor reported in accordance with FAR 52.204-11, we did not validate the data reported by the contractor to the www.Recovery.gov Web site at this time. We plan to address the adequacy of recipient reporting in a future DoD Office of the Inspector General report.

Use of Technical Assistance

Before selecting DoD Recovery Act projects for audit, the Quantitative Methods and Analysis Division (QMAD) of the DoD Office of the Inspector General analyzed all DoD agency-funded projects, locations, and contracting oversight organizations to assess the risk of waste, fraud, and abuse associated with each. QMAD selected most audit projects

and locations using a modified Delphi technique, which allowed QMAD to quantify the risk based on expert auditor judgment and other quantitatively developed risk indicators. QMAD used information collected from all projects to update and improve the risk assessment model. QMAD selected 83 projects with the highest risk rankings; auditors chose some additional projects at the selected locations. The Pumping Station and Landscape projects covered in this report supplemented the 83 projects to provide coverage of Air Force Family Housing projects.

QMAD did not use classical statistical sampling techniques that would permit generalizing results to the total population because there were too many potential variables with unknown parameters at the beginning of this analysis. The predictive analytic techniques employed provided a basis for logical coverage not only of Recovery Act dollars being expended, but also of types of projects and types of locations across the Military Services, Defense agencies, State National Guard units, and public works projects managed by USACE.

Use of Computer-Processed Data

We relied on computer-processed data from the FBO and FPDS Web sites. FBO is a single, Government-wide point-of-entry for Federal Government procurement opportunities. The FPDS is a dynamic, real-time database in which contracting officers can update data to include new actions, modifications, and corrections. We compared data generated by each system with the DoD expenditure plans, funding authorization documents, and project and contracting documentation to support the audit conclusions. We determined that the data were sufficiently reliable for the purposes of our report.

Prior Audit Coverage

The Government Accountability Office, the DoD Office of the Inspector General, and the Military Departments have issued reports and memoranda discussing DoD projects funded by the Recovery Act. You can access unrestricted reports at <http://www.recovery.gov/accountability>.



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